

House Bill 849

By: Representatives Butler of the 18th and Maxwell of the 17th

A BILL TO BE ENTITLED
AN ACT

To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to general provisions regarding ad valorem taxation, so as to repeal certain provisions regarding the manner and time of making the state ad valorem tax levy; to provide for a contingent effective date; to provide for applicability; to provide for automatic repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to general provisions regarding ad valorem taxation, is amended by striking Code Section 48-5-8, relating to the manner and time of making the state ad valorem tax levy, and inserting in its place a new Code Section 48-5-8 to read as follows:

"48-5-8.

~~The levy for state taxation shall be made by the Governor with the assistance of the commissioner. Each year, as soon as the value of the taxable property is substantially known by the commissioner, the commissioner shall assist the Governor in making the state levy. Immediately after the Governor has made the state levy, the commissioner shall send to each tax collector and tax commissioner written or printed notices of the Governor's order~~ Reserved."

SECTION 2.

This Act shall become effective on January 1, 2007, and shall be applicable to all taxable years beginning on or after January 1, 2007; provided, however, that this Act shall only become effective on January 1, 2007, upon the ratification of a resolution at the November, 2006, state-wide general election, which resolution amends the Constitution so as to eliminate the annual levy of state ad valorem taxes on tangible property. If such resolution

1 is not so ratified, this Act shall not become effective and shall stand repealed in its entirety
2 on January 1, 2007.

3 **SECTION 3.**

4 All laws and parts of laws in conflict with this Act are repealed.